SCHEDULE 4 Articles 4 and 7

Appropriate age-related percentages for appropriate personal pension schemes for the tax year 2009-2010

Column A Age on last day of preceding tax year	Column B Earnings not exceeding low earnings threshold	Column C Earnings exceeding low earnings threshold but not exceeding upper earnings threshold	Column D Earnings exceeding upper earnings threshold
15	9.4%	2.35%	4.7%
16	9.4%	2.35%	4.7%
17	9.6%	2.4%	4.8%
18	9.8%	2.45%	4.9%
19	9.8%	2.45%	4.9%
20	10.0%	2.5%	5.0%
21	10.2%	2.55%	5.1%
22	10.4%	2.6%	5.2%
23	10.4%	2.6%	5.2%
24	10.6%	2.65%	5.3%
25	10.8%	2.7%	5.4%
26	11.0%	2.75%	5.5%
27	11.2%	2.8%	5.6%
28	11.2%	2.8%	5.6%
29	11.4%	2.85%	5.7%
30	11.6%	2.9%	5.8%
31	11.8%	2.95%	5.9%
32	12.0%	3.0%	6.0%
33	12.0%	3.0%	6.0%
34	12.2%	3.05%	6.1%
35	12.6%	3.15%	6.3%
36	12.8%	3.2%	6.4%
37	13.2%	3.3%	6.6%
38	13.4%	3.35%	6.7%
39	13.6%	3.4%	6.8%
40	14.0%	3.5%	7.0%
41	14.2%	3.55%	7.1%
42	14.4%	3.6%	7.2%

Column A Age on last day of preceding tax year	Column B Earnings not exceeding low earnings threshold	Column C Earnings exceeding low earnings threshold but not exceeding upper earnings threshold	Column D Earnings exceeding upper earnings threshold
43	14.8%	3.7%	7.4%
44	14.8%	3.7%	7.4%
45	14.8%	3.7%	7.4%
46	14.8%	3.7%	7.4%
47	14.8%	3.7%	7.4%
48	14.8%	3.7%	7.4%
49	14.8%	3.7%	7.4%
50	14.8%	3.7%	7.4%
51	14.8%	3.7%	7.4%
52	14.8%	3.7%	7.4%
53	14.8%	3.7%	7.4%
54	14.8%	3.7%	7.4%
55	14.8%	3.7%	7.4%
56	14.8%	3.7%	7.4%
57	14.8%	3.7%	7.4%
58	14.8%	3.7%	7.4%
59	14.8%	3.7%	7.4%
60	14.8%	3.7%	7.4%
61	14.8%	3.7%	7.4%
62	14.8%	3.7%	7.4%
63	14.8%	3.7%	7.4%